

City of Columbus, Ohio

Balance Sheet

Governmental Funds

December 31, 2001

(amounts expressed in thousands)

Exhibit 3

	General	General Bond Retirement	Special Income Tax	Other Governmental Funds	Total Governmental Funds
ASSETS					
Cash and cash equivalents:					
Cash and investments with treasurer	\$ 95,531	\$ 68	\$ 181,098	\$ 206,897	\$ 483,594
Cash and investments with fiscal and escrow agents and other	-	-	-	395	395
Investments	-	3,265	-	30	3,295
Receivables (net of allowances for uncollectibles)	115,580	400	133,698	32,073	281,751
Due from other:					
Governments	25,395	-	-	24,689	50,084
Funds	4,140	-	139	343	4,622
Interfund receivable	-	-	4,685	-	4,685
Total assets	<u>\$ 240,646</u>	<u>\$ 3,733</u>	<u>\$ 319,620</u>	<u>\$ 264,427</u>	<u>\$ 828,426</u>
LIABILITIES					
Accounts payable	4,830	-	817	17,601	23,248
Due to other:				-	
Governments	3,207	-	-	-	3,207
Funds	29	321	-	3,168	3,518
Other	5,324	-	1,775	-	7,099
Interfund payables	1,306	-	-	3,379	4,685
Deferred revenue and other	114,033	255	124,626	35,045	273,959
Matured bonds and interest payable	-	1,511	-	-	1,511
Accrued wages and benefits	16,552	-	-	2,338	18,890
Bonds and loans payable, net	-	-	51,114	-	51,114
Total liabilities	<u>145,281</u>	<u>2,087</u>	<u>178,332</u>	<u>61,531</u>	<u>387,231</u>
FUND BALANCES				-	
Reserved for:				-	
Encumbrances	17,347	-	1,606	190,405	209,358
Non-current loans receivable	-	-	-	21,358	21,358
Unreserved, reported in:					
General fund - designated for future years' expenditures	37,884	-	-	-	37,884
General fund - undesignated	40,134	-	-	-	40,134
Special revenue funds	-	-	-	(45,666)	(45,666)
Debt service funds	-	1,646	139,682	19,850	161,178
Capital projects funds	-	-	-	16,949	16,949
Total fund balances	<u>95,365</u>	<u>1,646</u>	<u>141,288</u>	<u>202,896</u>	<u>441,195</u>
				-	
Total liabilities and fund balances	<u>\$ 240,646</u>	<u>\$ 3,733</u>	<u>\$ 319,620</u>	<u>264,427</u>	<u>\$ 828,426</u>

The notes to the financial statements are an integral part of this statement.